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STATUTE OF FRAUDS — CONTRACTS NOT TO BE PERFORMED WITHIN ONE YEAR — SPECIFIC PERFORMANCE OF AGREEMENT TO REDUCE TO WRITING DENIED. — The plaintiff and defendant entered into an oral contract which was not to be performed within one year. There was also an oral agreement to reduce the contract to writing. Plaintiff seeks specific performance of this latter agreement. *Held*, that the agreement is within the Statute of Frauds and will not be specifically enforced. *Clark v. City of Bradford Gas & Power Co.*, 98 Atl. 368 (Del.).

Technically the agreement to reduce the main contract to writing is not within the statute, for it may be performed within one year. But as a practical matter, the recognition of such an agreement as valid would be tantamount to taking the main contract out of the statute. For this reason, courts of law treat the two contracts as inseparable, and refuse to give damages for a breach. *McLachlin v. Village of Whitehall*, 114 App. Div. 315, 99 N. Y. Supp. 721. See *BROWN, STATUTE OF FRAUDS*, 5 ed., § 284. Nor will equity specifically enforce such a contract. *Sarkisian v. Teele*, 201 Mass. 596, 88 N. E. 333; *Henderson v. Henrie*, 68 W. Va. 562, 71 S. E. 172. See *McKinley v. Lloyd*, 128 Fed. 519, 521. If the plaintiff has been induced by actual fraud of the defendant to dispense with a written memorandum, specific enforcement will be granted. *Peek v. Peek*, 77 Cal. 106, 19 Pac. 227. But see *Box v. Stanford*, 13 Sm. & M. (Miss.) 93. But mere breach of promise to reduce the agreement to writing does not constitute such a fraud. *Taylor v. Roe*, 99 Ind. 1.

STATUTES — INTERPRETATION — “ADDED” AND “MIXED” INGREDIENTS WITHIN THE PURE FOOD ACTS. — The Food and Drugs Act prohibits the manufacture of food containing an “added deleterious ingredient which may render such article injurious to health.” 34 STAT. AT LARGE, 768. Under this Act a quantity of Coca Cola was libeled. The formula for Coca Cola includes caffeine. *Held*, that the caffeine was an “added ingredient” within the meaning of the Act. *U. S. v. Forty Barrels of Coca Cola*, 36 Sup. Ct. Rep. 573.

The English Sale of Food and Drugs Act enacts that “no person shall mix any article of food with any ingredient or material so as to render the article injurious to health,” and that “no person shall sell any such article so mixed.” 38 & 39 VICT. c. 63. Under this Act the defendant was prosecuted for selling “preserved cream,” a well-known commodity, made up of cream and boric acid. *Held*, that the boric acid was a “mixed” ingredient within the meaning of the Act. *Haigh v. Aerated Bread Company*, 114 L. T. R. 1000 (K. B.).

In both cases the objectionable ingredient was an essential element of the food. Counsel therefore argued that it couldn’t be “mixed” or “added,” as it constituted the food itself, and was so understood by the public. But the courts refused to give the words “added” and “mixed” any significance. Now it is a rule of construction that, whenever possible, effect should be given to every word of a statute. See *Market Co. v. Hoffman*, 101 U. S. 112, 115; *Bend v. Hoyt*, 13 Pet. 263, 272. But this will not be done at the expense of defeating the intent of the act. See *Cearfoss v. State*, 42 Md. 403. The decision therefore in these cases really rests on the imputed intent of the legislature to pass a general health measure and not merely protect the public from injurious deception. In neither case is the intent obvious. But in the American case the purpose of Congress appears to be especially obscure. Cf. *U. S. v. Forty Barrels of Coca Cola*, 215 Fed. 535, 539, with *French, etc. Co. v. U. S.*, 179 Fed. 824, 825, and *U. S. v. Lexington, etc. Co.*, 232 U. S. 399, 409.

TAXATION — PARTICULAR FORMS OF TAXATION — INCOME TAX: TAX ON THE INCOME OF A PERSON DYING BEFORE THE PASSAGE OF THE LAW. — The Federal Income Tax became a law October 3, 1913. It provided that incomes should be taxable from March 1, 1913. The plaintiff’s testator died July 22,